



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Thiruvananthapuram,
Saturday

2024 മാർച്ച് 30
30th March 2024

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17th Meenam 1199

1946 ചൈത്രം 10
10th Chaithra 1946

നമ്പർ
No.

1220

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.57/2024/TAXES.

Dated, Thiruvananthapuram, 30th March, 2024.

17th Meenam, 1199.

S. R. O. No. 353/2024

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the



notification issued under G.O. (P) No.62/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely: -

AMENDMENT

In the said notification,

(i) in Schedule IV-

(a) after Sl. No. 227 and the entries related thereto, the following Sl. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim;

Explanation: "specified actionable claim" as defined in section 2(102A) of the SGST Act, 2017 means the actionable claim involved in or by way of-

- i. betting;
- ii. casinos;
- iii. gambling;
- iv. horse racing;
- v. lottery; or
- vi. online money gaming;";

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The words and expressions used and not defined in this notification, but defined in the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Central Goods and Service Tax Act, 2017 (12 of 2017), and the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall have the same meanings as assigned to them in those Acts."



2. This notification shall be deemed to have come into force on the 1st day of October, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the Goods and Services Tax Council Meeting, Government of Kerala have decided to insert the “specified actionable claim” as defined in section 2(102A) of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) under schedule IV of the notification issued under G.O. (P) No. 62/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017.

The notification is intended to achieve the above object.

